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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/55,204	04/26/2000	DAVID REGAN	AND1P578	1516

29838 7590 03/23/2004

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EXAMINER
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BLACKWELL, JAMES H

ART UNIT	PAPER NUMBER
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2176

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DATE MAILED: 03/23/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

## Office Action Summary

Application No.

09/559,204

Applicant(s)

REGAN, DAVID

Examiner

James H Blackwell

Art Unit

2176

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 28 October 2003.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1-15 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-15 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 26 April 2000 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- 1) ☐ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)  
Paper No(s)/Mail Date 8.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_\_.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: \_\_\_\_\_.

### **DETAILED ACTION**

1. This action is responsive to communications: Amendment files on 10/28/2003 to the original application filed 04/26/2000.

#### ***Claim Rejections - 35 USC § 112***

The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

Claims 1-5 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In particular, Applicant has changed the term "retrieving" to "accessing" in Step (a) of Claim 1, but not in Step (b). Examiner assumes for sake of examination that Step (b) should also be "accessing".

Claims 2-5 are similarly rejected for fully incorporating deficiencies of claims(s) from which they depend.

#### ***Claim Rejections - 35 USC § 103***

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claims 1-15 are rejected under 35 U.S.C. 103(a) as being unpatentable over Miller (U.S. Patent No. 6,202,052).

In regard to independent Claim 1 (and similarly independent claims 6, and 11), Miller teaches an *“electronic intermediary”* which searches for taxpayers tax data (Col. 4, lines 54-56; compare to Claim 1 (and similarly Claims 6 and 11), ***“... accessing tax-related forms in a governmentally maintained database”***). Miller also teaches that the electronic intermediary processes the tax data (Col. 6, lines 42-52; compare to Claim 1 (and similarly Claims 6 and 11), ***“... completing the retrieved tax-related forms”***). Miller also teaches that the electronic intermediary electronically files the processed tax returns with the taxing authorities which in the case of the U.S. Internal Revenue Service (IRS) will correspond to the appropriate federal tax return such as the Form 1040 or the Form 1040EZ (Col. 6, lines 56-61; 62-64; compare to Claim 1, (and similarly Claims 6 and 11), ***“submitting the formatted tax-related forms to a governmental entity, wherein the formatting is based on rules associated with the governmental entity”***). Miller does not specifically teach *accessing, completing, or submitting tax-related forms from a governmental entity*. However, It would have been obvious to one of ordinary skill in the art at the time of invention for the government to have made the tax forms available because they were government forms, i.e. government was source of the forms.

In regard to dependent Claim 2 (and similarly dependent claims 7, and 12), Miller teaches that the *“electronic intermediary”* receives data from the taxpayer's brokerage firms, taxpayer's charities, taxpayer's other tax data providers, taxing authorities, taxpayer's banks, taxpayer's employers which can be stored by the electronic intermediary (Col. 5, lines 50-65; Fig. 2; compare to Claim 2 (and similarly Claims 7 and

12), ***“... receiving updates to the tax-related forms, and storing the updates in the database”***).

In regard to dependent Claim 3 (and similarly dependent claims 8, and 13), Miller teaches that the *“electronic intermediary”* electronically files the tax returns with the taxing authorities (Col. 6, lines 62-64; compare to Claim 3 (and similarly Claims 8, and 13), ***“... sending the retrieved tax-related forms to a processor utilizing a network for processing”***).

In regard to dependent Claim 4 (and similarly dependent claims 9, and 14), Miller teaches that the *“electronic intermediary”* can receive processed data from any of the entities (see Fig. 2; compare to Claim 4 (and similarly Claims 9, and 14), ***“... the processed tax-related forms are received utilizing the network for storage in the database”***).

In regard to dependent Claim 5 (and similarly dependent claims 10, and 15), Miller teaches an electronic data network such as the Internet is used by the electronic intermediary (Col. 3, lines 60-65; Col. 4, lines 51-54; compare to Claim 5 (and similarly claims 10, and 15), ***“... the network is the Internet”***).

### ***Response to Arguments***

2. Applicant's arguments filed 10/28/2003 have been fully considered but they are not persuasive.

Applicant argues on page 6 of the amendment that Miller does not anticipate, as amended, establishing a network-based method of tax filing hosted and maintained by a

government agency. The examiner disagrees. The open-ended language "comprising" in the independent claims does not preclude the use of an intermediary, as taught by Miller. Furthermore, Applicant argues that the access point for tax forms in Miller is not the same as in the amended independent claims. The examiner disagrees. Miller's claim 19 (Col. 10, lines 16-30), teaches "... **connecting electronically said electronic intermediary to a tax data provider; collecting electronically tax data from said tax data provider; processing electronically said tax data collected electronically from said tax data provider to obtain processed tax data; preparing electronically an electronic tax return using said processed tax data; connecting electronically said electronic intermediary with a taxing authority; and filing electronically said electronic tax return to said taxing authority**". Collecting, processing and filing electronically, tax data with a tax data provider, reads on amended independent claims 1, 6, and 11.

### **Conclusion**

3. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).


A shortened statutory period for reply to this final action is set to expire **THREE MONTHS** from the mailing date of this action. In the event a first reply is filed within **TWO MONTHS** of the mailing date of this final action and the advisory action is not mailed until after the end of the **THREE-MONTH** shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any

extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to James H Blackwell whose telephone number is 703-305-0940. The examiner can normally be reached on Mon-Fri.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Joseph H Feild can be reached on 703-305-9792. The fax phone number for the organization where this application or proceeding is assigned is (703) 872-9306.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is 703-305-3900.

  
**JOSEPH FEILD**  
**SUPERVISORY PATENT EXAMINER**

James H. Blackwell  
03/19/04